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Attorney Docket No. 706178US1

DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

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All below named inventors, We hereby declare that:

Our residences, post office addresses and citizenships are as stated below next to our names.

We believe we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Steering Column With Rotary Tilt Mechanism And Method Of Installation

the specification of which is attached hereto.

We hereby state that we have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

We acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).

We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Power of Attorney: As a named inventor, we hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

Edwin W Bacon Jr.,	Registration No. 39,098
Donna L Berry,	Registration No. 36,451
Mark P Calcaterra,	Registration No. 30,363
Thomas A Jurecko	Registration No. 48,392
Ralph E Smith,	Registration No. 35,474

Send Correspondence to: Ralph E Smith, CIMS 483-02-19
DaimlerChrysler Intellectual Capital Corporation
800 Chrysler Drive East
Auburn Hills, Michigan 48326-2757

Direct telephone calls to: Ralph E Smith, 944-6519

Full name of Inventor: Sean A Bannon

Inventor's Signature: Sean A. Bannon Date: 1/15/2002
Residence: 4003 Charing Cross Rd., Bloomfield Hills, MI 48304
Post Office Address: Same as above
Citizenship: United States

Full name of Inventor: William A Solley

Inventor's Signature: William A. Solley Date: 1/15/2002
Residence: 3553 #37 Port Cove, Waterford, MI 48328
Post Office Address: Same as above
Citizenship: United States

Full name of Inventor: Benjamin S Basa Jr

Inventor's Signature: Benjamin S Basa Jr Date: 1/15/02
Residence: 4367 Covey Court Grand Blanc, MI 48439
Post Office Address: Same as above
Citizenship: United States